

## **APPENDIX D: ENEMY PRISONER OF WAR (EPW)/ CIVILIAN INTERNEE (CI) PAY**

### **PURPOSE**

This appendix is intended to outline in general terms the finance procedures used for in- and out-processing of EPWs/CIs. Unit tactical SOPs can use this outline as a guide and expand and modify it, as appropriate, to meet command policies and procedures.

### **REFERENCES**

- a. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation (Chapter 36-- Civilian Internees and Enemy Prisoners of War).
- b. AR 190-8, Enemy Prisoners of War -- Administration, Employment, and Compensation.
- c. AR 190-57, Civilian Internees -- Administration, Employment, and Compensation.
- d. FM 27-10, The Law of Land Warfare.
- e. Geneva Convention, Treatment of Prisoners of War (12 August 1949) and Protection of Civilian Persons in Time of War (12 August 1949).
- f. DOD Directive 5100.69, DOD Enemy PW/Detainee Program, 27 December 1972.
- g. Volume 5, DODFMR, Disbursing Policy and Procedures (DOD 7000.14-R).

### **RESPONSIBILITIES**

In accordance with DFAS-IN Reg 37-1, finance commanders are responsible for: processing deposits to and payments from deposit, trust, or other special fired accounts; and ensuring disbursements from these accounts are not made without specific authority. Finance commanders advise the EPW camp commander on EPW and CI operations that relate to pay and accounting. Upon request, finance commanders provide training to personnel assigned to the camp or EPW unit.

### **PROCEDURES**

The implement manual procedures identifies below will be followed if the Prisoner of War Information System (PWIS) is unavailable:

- a. When a EPW/CI is in-processed, the MP unit in charge of the EPW camp will complete a DA Form 4237-R, Detainee Personnel Record, a DA Form 1132-R, Prisoner's Personal Property List - Personal Deposit Fund, or a suitable locally produced form.

b. If the EPW/CI possesses foreign currency, account for and maintain funds in safekeeping, in accordance with AR 190-8 and AR 190-57.

c. If an investigation is necessary, deposit the funds into Deposit Fund Account 21X6875 (Suspense). If the investigation determines that the EPW/CI has legal claim to the currency, the amount will be transferred from 21X6875 to 21X6015.

d. Distribution of DD Form 1131.

- (1) Original. Retained as substantiating document.
- (2) Copy 2. Retained by disbursing officer (DO).
- (3) Copy 3. Attach to envelope containing the collected funds
- (4) Copy 4. Attach to EPW/CI's DA Form 4237-R.
- (5) Copy 5. Give to EPW/CI.

e. Advances of pay and monthly allowances. The start date for pay purposes is the earlier of the date of capture or the date of classification as an EPW/CI. If one of these dates is not known, use the other.

(1) CIs. The EPW/CI facility commander will establish the monthly amount of allowances by policy direction.

(2) EPWs. Determined by rank, as prescribed in DFAS-IN Reg 37-1.

f. Work Pay. EPWs/CIs are entitled to remuneration for work performed that is in addition to advance pay. Piece work or task system rates are used when applicable. If not applicable, use pay rate schedules in AR 190-8 and AR 190-57.

g. Payment for labor under contract. Record amounts received into DO Deposit Account 21X6015. Any remaining amounts should be deposited into Account 21X3210, General Fund Miscellaneous Income and Recoveries Not Otherwise Classified.

h. Charges for items purchased. Items will be charged to specific EPW/CI and to DO Deposit Account 21X6015. Reimbursement is made to the account owning the items purchased, priced in accordance with AR 190-8 and AR 190-57.

i. Accounting for amounts due EPWs/CIs. The following forms are to be used to account for EPW/CI funds.

(1) Individual Pay Data Record - Civilian Internees/Enemy Prisoners of War. Prepared monthly to maintain the current balance due each EPW/CI. See sample format in DFAS-IN Reg 37-1, Chapter 36, figure 36-2.

(2) Statement of Credit Balance - Civilian Internees/Enemy Prisoners of War. See sample format in DFAS-IN Reg 37-1, Chapter 36, figure 36-7.

j. Transfers. The finance commander will transfer the applicable balance in DO Deposit Account 21X6015 by TFO to the gaining camp's servicing finance unit. A copy of the individual pay data record for EPW/CI will be attached.

k. Final settlement. Final settlement will be made for all amounts due EPWs/CIs upon their transfer to another country, repatriation, death, or escape.

(1) Prepare and certify the Statement of Credit Balance - EPW/CI marked final.

- (2) Pay the individual any funds due. Provide written explanation explaining his/her country is responsible for amounts due per Article 66 of the Geneva Convention.
- (3) Return CI's articles and funds taken from them for safekeeping.
- (4) Return EPW articles that were being held for safekeeping.
- (5) Transfer remaining balances in DO Deposit Account 21X6015 to Miscellaneous Receipt Account 21R1060.